IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CRIMINAL MISC.APPLICATION No 3470 of 1993

For Approval and Signature:

Hon'ble MR.JUSTICE M.C.PATEL

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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ROYAL WATCHCOMPANY PRIVATE LIMITED

Versus

SMT. SURABHAI GARAG

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Appearance:

MR BP GUPTA for Petitioners

MR BB NAIK for Respondent No. 1

MR VM PANCHOLI, APP for Respondent No. 2

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CORAM : MR.JUSTICE M.C.PATEL

Date of decision: 15/12/2000

ORAL JUDGEMENT

The learned counsel for the petitioner produces a copy of the order dated 04.12.1997 passed by the Income

Tax Appellate Tribunal Ahmedabad Range 'C' which shows that the orders of the authorities below have been set aside and the issue has been restored to the file of the A.O. with the direction that he should readjudicate upon the issue after giving adequate opportunity of being heard to the assessee. In the circumstances, it is agreed between learned counsel for the parties that the appropriate course would be to stay further proceedings in Criminal Case No.80 of 1992 which is pending in the Court of Additional Chief Metropolitan Magistrate, Ahmedabad till the Assessing Officer gives a fresh decision. There is no reason to keep the present Miscellaneous Criminal Application pending. It is accordingly disposed of. Rule is discharged. The Criminal Case No.80 of 1992 pending before the Additional Chief Metropolitan Magistrate shall remain stayed till the Assessing Officer passes a fresh order pursuant to the directions given by the Income Tax Appellate Tribunal. It is clarified that after the Assessing Officer passes the order, it will be open to the parties to move the Trial Court for appropriate orders.

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